

Received SEC

APR 21 2008

Washington, DC 20549

**NASDAQ**THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
8800 P. ACKWELL ROAD  
ROCKVILLE, MD 20850Gary Sundick  
Vice President  
Listing Qualifications

08048397

CERTNAS  
001-32300By Facsimile and First Class Mail

April 21, 2008

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on April 21, 2008 The Nasdaq Stock Market (the "Exchange") received from SmartPros Ltd. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Common Stock, par value 0.0001 per share  
Common Stock Purchase Warrants

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

PROCESSED

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THOMSON  
FINANCIAL

END